

# **INTERNAL REGULATIONS ON CORPORATE GOVERNANCE**

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## CHAPTER I: GENERAL PROVISIONS

### Article 1. Scope of regulation and subjects of application

- 1.1. **Scope of regulation:** The Internal Regulations on Corporate Governance set out provisions on the roles, rights and obligations of the General Meeting of Shareholders, the Board of Directors, and the Chief Executive Officer; procedures for convening and conducting General Meetings of Shareholders; nomination, candidacy, election, dismissal and removal of members of the Board of Directors, the Audit Committee, the Chief Executive Officer, and other matters in accordance with the Company's Charter and applicable laws.
- 1.2. **Subjects of application:** These Regulations shall apply to members of the Board of Directors, the Audit Committee, the Chief Executive Officer, and other related persons.

### Article 2. Code of business ethics

Based on the principle of respect for business ethics, the Company establishes the following code of business ethics:

- 2.1. The Company's Code of Business Ethics (also referred to as the "Code of Conduct") serves as the fundamental guideline for behavior, defining the responsibilities and duties of all members of the Company in their interactions during operations, based on the Company's core values.
  - 2.2. Establishment and implementation of the Code of Conduct
- The Code of Conduct shall be developed, approved, and implemented by the Board of Management. It is formulated based on the core values of Digiworld's people and shall be disseminated to all employees to ensure understanding and compliance with the prescribed principles.

## CHAPTER II: GENERAL MEETING OF SHAREHOLDERS

### Article 3. Roles, rights and obligations of the General Meeting of Shareholders

- 3.1. The General Meeting of Shareholders comprises all shareholders with voting rights and is the highest decision-making body of the Company.  
  
The Annual General Meeting of Shareholders shall be held once (1) per year. The venue of the General Meeting of Shareholders must be within the territory of Vietnam. The Annual General Meeting of Shareholders must be convened within four (4) months from the end of the financial year. The Board of Directors may decide to extend the time for holding the Annual General Meeting of Shareholders where necessary, but such extension shall not exceed six (6) months from the end of the financial year.
- 3.2. The General Meeting of Shareholders shall have the following rights and obligations:
  - a) Approving the Company's development orientation;
  - b) Deciding on the types of shares and the total number of shares of each type to be offered for sale; deciding on the annual dividend rate for each class of shares;
  - c) Electing, dismissing, and removing members of the Board of Directors and members of the Audit Committee;
  - d) Deciding on investments or the sale of assets with a value of [35%] or more of the total assets as recorded in the Company's most recent financial statements;
  - e) Deciding on amendments and supplements to the Company's Charter;
  - f) Approving the annual financial statements;

- g) Deciding on the repurchase of more than ten percent (10%) of the total number of issued shares of each class;
- h) Reviewing and handling violations committed by members of the Board of Directors and members of the Audit Committee that cause damage to the Company and its shareholders;
- i) Deciding on the reorganization or dissolution of the Company;
- j) Deciding on the budget or total remuneration, bonuses, and other benefits of the Board of Directors and the Audit Committee;
- k) Approving the Internal Corporate Governance Regulations; the Operating Regulations of the Board of Directors and the Audit Committee;
- l) Approving the list of eligible audit firms; selecting the audit firm to audit the Company's operations and dismissing the approved auditor when deemed necessary;
- m) Other rights and obligations as prescribed by law.

**Article 4. Procedures for convening and conducting the General Meeting of Shareholders to adopt resolutions by voting at the meeting of the General Meeting of Shareholders**

**4.1. Authority to convene the General Meeting of Shareholders:**

The Board of Directors shall convene the Annual General Meeting of Shareholders and select an appropriate venue. The Annual General Meeting of Shareholders shall decide on matters in accordance with applicable laws and the Company's Charter. Independent auditors may be invited to attend the General Meeting of Shareholders to provide advice on the approval of annual financial statements.

**4.2. Preparation of the list of shareholders entitled to attend the meeting:**

The convener of the General Meeting of Shareholders must prepare a list of shareholders eligible to attend and vote at the General Meeting of Shareholders. The list of shareholders entitled to attend the General Meeting of Shareholders shall be prepared no more than ten (10) days prior to the date of sending the notice of invitation to the meeting. The Company must disclose information regarding the preparation of such list at least twenty (20) days prior to the record date;

**4.3. Announcement of the record date for determining shareholders entitled to attend the General Meeting of Shareholders;**

**4.4. Notice of invitation to the General Meeting of Shareholders:**

The notice of invitation to the General Meeting of Shareholders shall be sent to all shareholders by a secure method and simultaneously disclosed via the information disclosure channels of the State Securities Commission, the Stock Exchange, and on the Company's website. The notice must be sent at least twenty-one (21) days prior to the meeting date, calculated from the date the notice is duly sent, postage-paid, or deposited in the mail.

**4.5. Agenda and contents of the General Meeting of Shareholders (responsibility for preparing the agenda and contents; procedures for shareholders' proposals to be included in the agenda):**

The agenda and documents relating to matters to be voted on at the General Meeting of Shareholders shall be sent to shareholders and/or published on the Company's website. In cases where documents are not attached to the notice of invitation, such notice must clearly indicate the link to access all meeting materials, including:

- The agenda and documents to be used at the meeting;
- The list and detailed information of candidates in case of election of members of the Board of Directors;
- Voting ballots;
- Proxy appointment forms;
- Draft resolutions for each item on the agenda.

Shareholders or groups of shareholders as prescribed herein shall have the right to propose additional matters to be included in the agenda of the General Meeting of Shareholders. Such proposals must be made in writing and sent to the Company at least five (5) working days prior to the opening date of the General Meeting of Shareholders. The proposal must include the shareholder's full name, the number and class of shares held, and the contents proposed to be included in the agenda.

#### 4.6. **Authorization of representatives to attend the General Meeting of Shareholders:**

- a) An institutional shareholder shall have the right to appoint one or more authorized representatives to exercise its shareholder rights in accordance with applicable laws and the Charter. Where more than one authorized representative is appointed, the number of shares and votes represented by each authorized representative must be clearly specified. The appointment, termination, or change of authorized representatives must be notified to the Company in writing at the earliest possible time. Such notice must include the following principal contents:
  - Name, permanent address, nationality, number and date of the establishment decision or business registration certificate of the shareholder;
  - Number of shares, class of shares, and date of registration as a shareholder of the Company;
  - Full name, permanent address, nationality, ID card/passport number or other valid personal identification of the authorized representative;
  - Number of shares authorized for representation;
  - Term of authorization; and
  - Full name and signature of the authorized representative and the legal representative of the shareholder.
- b) Shareholders entitled to attend the General Meeting of Shareholders may attend in person or authorize a proxy to attend on their behalf. Where more than one proxy is appointed, the number of shares and votes authorized to each proxy must be clearly specified. A proxy is not required to be a shareholder of the Company.
- c) The authorization for a proxy to attend the General Meeting of Shareholders must be made in writing and duly signed. The power of attorney must comply with civil law regulations and clearly state the name of the authorizing shareholder, the name of the authorized individual or organization, the number of shares authorized, the scope and contents of authorization, the term of authorization, and the signatures of both the authorizing party and the authorized p.

The proxy must submit the power of attorney upon registration for attendance at the General Meeting of Shareholders. In case of re-authorization, the attendee must additionally present the original authorization document from the shareholder or the

authorized representative of the institutional shareholder (if not previously registered with the Company)

- d) Votes cast by the proxy within the scope of authorization shall remain valid even in any of the following cases:
- The authorizing shareholder has died, has limited legal capacity, or has lost legal capacity;
  - The authorizing shareholder has revoked the appointment of the proxy; or
  - The authorizing shareholder has revoked the authority of the proxy.
- e) Where a lawyer signs the proxy appointment on behalf of the authorizing party, such appointment shall only be valid if accompanied by the power of attorney granted to the lawyer or a valid copy thereof (if not previously registered with the Company)

This provision shall not apply if the Company receives written notice of any of the above events at least twenty-four (24) hours prior to the opening time of the General Meeting of Shareholders or prior to the reconvened meeting.

**4.7. Method of registration for attendance at the General Meeting of Shareholders;**

**4.8. Conditions for conducting the meeting:**

- a) The General Meeting of Shareholders shall be deemed valid when the attending shareholders and their proxies represent at least fifty percent (50%) of the total voting rights of the Company.
- b) In the event that the quorum as prescribed in Point (a) of this Clause is not met, a notice of invitation for the second meeting must be sent within thirty (30) days from the scheduled date of the first meeting. The reconvened General Meeting of Shareholders shall be deemed valid when the attending shareholders and their proxies represent at least thirty-three percent (33%) of the total voting shares of the Company.
- c) In the event that the second General Meeting of Shareholders cannot be held due to the failure to meet the quorum as prescribed in Point (b) of this Clause, a notice of invitation for the third meeting must be sent within twenty (20) days from the scheduled date of the second meeting. In such case, the General Meeting of Shareholders shall be conducted regardless of the number of attending shareholders or their proxies and shall be deemed valid and competent to decide on all matters intended to be approved at the first meeting.
- d) Upon the proposal of the Chairperson of the meeting, the General Meeting of Shareholders shall have the right to amend the meeting agenda that was sent together with the notice of invitation in accordance with the Charter.

**4.9. Forms of adoption of resolutions of the General Meeting of Shareholders::**

- a) The General Meeting of Shareholders shall adopt resolutions within its authority either by voting at the meeting or by collecting written opinions of shareholders.
- b) Resolutions of the General Meeting of Shareholders on the following matters must be adopted by voting at the meeting:
- Approval of the audited annual financial statements;
  - Approval of the annual report;
  - Approval of the report of the Board of Directors on corporate governance and performance of the Board of Directors;
  - Approval of the Company's short-term and long-term development plans; and

- Election, dismissal, removal, or replacement of members of the Board of Directors.

#### 4.10. Voting methods:

The General Meeting of Shareholders shall adopt resolutions either by direct voting at the meeting or by collecting written opinions.

a) Direct voting at the meeting:

The Company shall issue to each shareholder a voting ballot bearing the registration number and name of the shareholder (or proxy), together with the number of voting shares held by such shareholder. Ballots approving the resolution shall be counted first, followed by ballots not approving the resolution.

Voting and vote counting may be conducted using computerized software. The vote-counting committee elected by the General Meeting of Shareholders shall be responsible for counting votes and announcing the results at the meeting.

b) Adoption of resolutions by written opinion

Where resolutions are adopted by collecting written opinions, the Board of Directors shall:

(i) Decide on the matters to be consulted, and the form and contents of the voting form. The voting form must include:

- + Name and address of the Company's head office; number and date of issuance of the Enterprise Registration Certificate;
- + Purpose of collecting opinions;
- + Full name, permanent address, nationality, ID/passport/other lawful identification of individual shareholders; name, address, nationality, establishment decision number or business registration number of organizational shareholders or their authorized representatives; number and class of shares and voting rights of shareholders;
- + Matters to be consulted and relevant documents;
- + Deadline for submission of opinions;
- + Voting options: "Agree", "Disagree", "Abstain";
- + Full name and signature of the Chairman of the Board of Directors and the legal representative of the Company.

(ii) Send the voting forms together with relevant documents to all shareholders entitled to vote;

(iii) Ensure that returned voting forms are duly signed by individual shareholders, authorized representatives, or legal representatives of organizational shareholders;

(iv) Ensure that returned voting forms are sealed in envelopes and not opened prior to vote counting. Voting forms received after the deadline or opened prior to counting shall be deemed invalid.

#### 4.11. Vote counting

The Board of Directors shall conduct vote counting and prepare the minutes of vote counting in the presence of the Audit Committee or shareholders who do not hold managerial positions in the Company. Members of the Board of Directors and supervisors of the vote counting shall be jointly responsible for the truthfulness and accuracy of the vote-counting minutes and for any damages arising from decisions adopted due to dishonest or inaccurate vote counti.

#### 4.12. **Conditions for adoption of resolutions:**

Resolutions of the General Meeting of Shareholders shall be adopted at a meeting when one of the following conditions is satisfied:

- a) Approved by shareholders representing more than fifty percent (50%) of the total voting rights of all attending and voting shareholders, except for the cases specified in Points (b) and (c) below.
- b) Resolutions on the following matters shall be approved when they are agreed upon by shareholders representing at least sixty-five percent (65%) of the total voting rights of all attending and voting shareholders:
  - (i) Types and total number of shares of each class;
  - (ii) Changes in business lines and sectors;
  - (iii) Changes in the Company's management organizational structure;
  - (iv) Investment projects or transactions for the sale or purchase of assets with a value of thirty-five percent (35%) or more of the total assets of the Company as recorded in the most recent audited consolidated financial statements; and
  - (v) Reorganization or dissolution of the Company.
- c) The election of members of the Board of Directors shall be conducted by cumulative voting, whereby each shareholder shall have total votes corresponding to the number of shares owned multiplied by the number of members to be elected, and may allocate all or part of such votes to one or more candidates. Candidates shall be elected in descending order of votes received, starting from the candidate with the highest number of votes until all positions are filled. In case two or more candidates receive equal votes for the last available position, the General Meeting of Shareholders shall conduct a re-vote among such candidates or select based on criteria set out in the Election Regulations.

The conditions for adoption of resolutions of the General Meeting of Shareholders are further detailed in Articles 20 and 21 of the Company's Charter.

#### 4.13. **Announcement of vote-counting results;**

- a) The minutes of vote-counting results must be published on the Company's website within twenty-four (24) hours from the time of issuance.
- b) The returned voting forms, vote-counting minutes, the full text of the adopted resolutions, and all documents accompanying the voting forms must be retained at the Company's head office.

#### 4.14. **Procedures for objection to resolutions of the General Meeting of Shareholders (in accordance with Article 132 of the Law on Enterprises);**

- a) At the meeting, shareholders may publicly express dissent and vote against by using voting ballots, or may abstain from voting.

However, once the General Meeting of Shareholders has voted, shareholders must comply with the voting results of the General Meeting of Shareholders

- b) Within ninety (90) days from the date of receipt of the minutes of the General Meeting of Shareholders or the vote-counting minutes for written opinions, a shareholder or group of shareholders holding at least five percent (5%) of the total number of ordinary shares for a continuous period of at least six (6) months, members of the Board of Directors, the Chief Executive Officer, or members of the Audit Committee shall have the right to

request a court or arbitral tribunal to review and annul a resolution of the General Meeting of Shareholders in the following cases:

- The procedures and formalities for convening the General Meeting of Shareholders were not conducted in accordance with applicable laws and the Company's Charter;
- The procedures for adopting resolutions or the contents of such resolutions are in violation of the law or the Company's Charter.

#### 4.15. Minutes of the General Meeting of Shareholder

The responsibility for preparing the minutes of the General Meeting of Shareholders shall rest with the Secretary of the meeting in accordance with the Company's Charter. The Chairperson and the Secretary of the General Meeting of Shareholders shall be jointly responsible for the truthfulness and accuracy of the contents of the minutes. In addition, the minutes must comply with the following requirements:

- a) The General Meeting of Shareholders must be recorded in minutes and may be audio-recorded or otherwise recorded and stored in electronic form. The minutes must be prepared in Vietnamese and may also be prepared in a foreign language, and must contain the following principal contents:
  - Name, head office address, and enterprise code of the Company;
  - Time and venue of the General Meeting of Shareholders;
  - Meeting agenda and contents;
  - Full names of the Chairperson and the Secretary;
  - Summary of the meeting proceedings and opinions expressed at the General Meeting of Shareholders on each agenda item;
  - Number of attending shareholders and total voting rights of attending shareholders, with an appendix listing registered shareholders and their representatives attending the meeting, including the number of shares and corresponding voting rights;
  - Total number of votes for each voting matter, specifying the voting method, number of valid and invalid votes, votes in favor, against, and abstentions; and the corresponding percentages of the total voting rights of attending shareholders and of those participating in voting;
  - Matters approved and the corresponding voting ratios;
  - Full names and signatures of the Chairperson and the Secretary. In case the Chairperson and/or the Secretary refuse to sign the minutes, such minutes shall be valid if signed by all other members of the Board of Directors attending the meeting and containing all required contents as prescribed herein. The minutes must clearly state the refusal to sign by the Chairperson and/or the Secretary.
- b) The minutes of the General Meeting of Shareholders must be completed and approved before the closing of the meeting. The Chairperson, the Secretary, or other persons signing the minutes shall be jointly responsible for the truthfulness and accuracy of the contents of the minutes.
- c) Minutes prepared in Vietnamese and in a foreign language shall have equal legal validity. In case of discrepancies between the Vietnamese version and the foreign language version, the Vietnamese version shall prevail.

- d) The minutes of the General Meeting of Shareholders must be published on the Company's website within twenty-four (24) hours from the closing of the meeting.
- e) The minutes of the General Meeting of Shareholders shall serve as authentic evidence of the matters conducted at the meeting, unless objections to the contents of the minutes are raised in accordance with the prescribed procedures within ten (10) days from the date of dispatch of the minutes.

#### **4.16. Disclosure of resolutions of the General Meeting of Shareholders.**

- a) Resolutions of the General Meeting of Shareholders must be published on the Company's website within twenty-four (24) hours from the closing of the General Meeting of Shareholders;
- b) Information disclosure must be submitted to the Ho Chi Minh City Stock Exchange via email and by express postal delivery, and simultaneously published on the Company's website. Such disclosure must be accurate, complete, and timely, and must be carried out by the legal representative of the Company or the person authorized to disclose information. The legal representative of the Company shall be responsible for the contents of information disclosed by the authorized person. Disclosed information must be archived and retained at the Company's head office.

### **Article 5. Procedures for adopting resolutions of the General Meeting of Shareholders by collecting written opinions**

#### **5.1. Cases where written opinions may or may not be collected**

- a) The General Meeting of Shareholders may adopt resolutions by collecting written opinions of shareholders for all matters within its authority as prescribed in Article 14 of the Company's Charter.
- b) Resolutions adopted by collecting written opinions of shareholders shall have the same validity as those adopted at a meeting of the General Meeting of Shareholders.
- c) Resolutions adopted in the form of collecting written opinions of shareholders shall be valid when meeting the conditions stipulated in the Charter.

#### **5.2. Procedures for adopting resolutions of the General Meeting of Shareholders by collecting written opinions.**

The authority and procedures for collecting written opinions of shareholders to adopt resolutions of the General Meeting of Shareholders shall be carried out as follows:

- a) The Board of Directors shall have the right to collect written opinions of shareholders to adopt resolutions of the General Meeting of Shareholders at any time if deemed necessary in the best interests of the Company.
- b) The Board of Directors must prepare the voting forms, draft resolutions of the General Meeting of Shareholders, and explanatory materials. The voting forms together with the draft resolutions and explanatory materials must be sent by a secure method to the registered addresses of all shareholders. The Board of Directors must ensure that such documents are sent and disclosed within a reasonable time for shareholders to consider and vote, and must be sent at least ten (10) days prior to the deadline for submission of voting forms.
- c) The voting form must include the following principal contents:
  - Name and address of the head office, number and date of issuance of the Enterprise Registration Certificate, and place of business registration of the Company;

- Purpose of collecting opinions;
  - Full name, permanent address, nationality, ID/passport/other lawful identification of individual shareholders; name, permanent address, nationality, establishment decision number or business registration number of organizational shareholders or their authorized representatives; number of shares of each class and corresponding voting rights;
  - Matters to be consulted for approval;
  - Voting options, including “Agree”, “Disagree”, and “Abstain” for each matter;
  - Deadline for submission of completed voting forms; and
  - Full name and signature of the legal representative of the Company.
- d) Returned voting forms must bear the signature of individual shareholders, authorized representatives, or legal representatives of organizational shareholders.

Voting forms returned to the Company must be sealed in envelopes and must not be opened prior to vote counting. Voting forms received after the deadline or opened prior to counting shall be deemed invalid.

- e) The Board of Directors shall organize vote counting and prepare the vote-counting minutes in the presence of the Person in charge of Corporate Governance or a shareholder who does not hold a managerial position in the Company.

The vote-counting minutes must include the following principal contents:

- Name and address of the head office, number and date of issuance of the Enterprise Registration Certificate, and place of business registration;
- Purpose and matters to be consulted;
- Number of shareholders and total voting rights participating in voting, distinguishing between valid and invalid votes;
- Total number of votes in favor, against, and abstentions for each matter;
- Resolutions adopted; and
- Full name and signature of the Chairman of the Board of Directors or the legal representative of the Company and the vote-counting supervisor.

Members of the Board of Directors and vote-counting supervisors shall be jointly responsible for the truthfulness and accuracy of the vote-counting minutes and for any damages arising from decisions adopted due to dishonest or inaccurate vote counting.

- f) The vote-counting minutes must be published on the Company’s website within twenty-four (24) working hours from the completion of vote counting.
- g) Returned voting forms, vote-counting minutes, the full text of adopted resolutions, and related documents sent together with the voting forms must be retained at the Company’s head office.
- h) Resolutions of the General Meeting of Shareholders adopted by collecting written opinions shall be deemed approved when shareholders representing more than fifty percent (50%) of the total voting rights of all shareholders entitled to vote approve. Such resolutions shall have the same validity as those adopted at a meeting of the General Meeting of Shareholders.

## **Article 6. Procedures for convening and conducting the General Meeting of Shareholders to adopt resolutions by online meeting**

### **6.1. The procedures for convening and conducting the General Meeting of Shareholders to adopt resolutions by online meeting shall include procedures for organizing the meeting and voting, with specific provisions on the following matters:**

- a) Notice of invitation to the online General Meeting of Shareholders;
- b) Method of registration for attendance at the online General Meeting of Shareholders;
- c) Authorization for representatives to attend the online General Meeting of Shareholders;
- d) Conditions for conducting the meeting;
- e) Forms of adoption of resolutions of the online General Meeting of Shareholders;
- f) Online voting methods;
- g) Online vote-counting methods;
- h) Announcement of vote-counting results;
- i) Preparation of minutes of the General Meeting of Shareholders;
- j) Disclosure of resolutions of the General Meeting of Shareholders.

### **6.2. Method of registration for attendance at the General Meeting of Shareholders**

- a) Shareholders attending the General Meeting must register as follows: register via the online General Meeting of Shareholders system at the "Registration" section from the time the system opens for registration until before the voting deadline. This timeframe shall be notified to shareholders in advance in the meeting invitation or through appropriate communication channels.
- b) When registering on the online General Meeting of Shareholders system, shareholders must provide complete information, including:
  - Personal information and identification documents consistent with information registered at the Vietnam Securities Depository;
  - Method of attendance and voting;
  - Method of receiving OTP authentication;
  - Confirmation of having read, understood, and agreed to the Terms and Conditions;
  - Other necessary information as required to ensure proper identification of the shareholder/authorized representative attending the meeting.
- c) Upon successful registration on the online General Meeting of Shareholders system, the Company shall send login credentials (username and password) to the email address registered by the shareholder/authorized representative. The shareholder/authorized representative shall use such credentials to access the system and exercise voting rights, attend the online meeting, and perform other rights (if any).
- d) Shareholders/authorized representatives must regularly monitor their registered email accounts to receive information regarding meeting participation and voting. Shareholders/authorized representatives are allowed to modify registered information on the system only once. The authorized representative is not permitted to change information relating to the authorizing shareholder or the information of the authorized representative already provided on the system.

### **6.3. Authorization for representatives to attend the online General Meeting of Shareholders**

- a) Authorization for participation in the online General Meeting of Shareholders shall be carried out in the same manner as for in-person attendance.
- b) Shareholders must provide complete information to effect the authorization, in particular details of the proxy such as phone number, contact address, and email. This information shall serve as the basis for issuing login credentials and other identification factors (if any) to the proxy.
- c) The Company must receive the original power of attorney prior to the official commencement of the General Meeting. Shareholders may authorize an individual/organization or a member of the Board of Directors to attend the online General Meeting of Shareholders by one of the following methods:
  - (i) Download the power of attorney form from the Company's website and complete the following information:
    - + Information of the authorizing shareholder;
    - + Information of the proxy: full name of the individual/organization, ownership registration details (including ID/Enterprise Registration Certificate/trading code or equivalent legal documents);
    - + Number of shares authorized;
    - + Signature and seal (if the shareholder is an organization) of the authorizing shareholder and the proxy (except where the proxy is a member of the Board of Directors).
  - (ii) Send the power of attorney to the Company in the form and to the address specified in the meeting invitation no later than prior to the opening time of the General Meeting;

**6.4. Determination of conditions for conducting the online General Meeting of Shareholder**

- a) A shareholder/proxy shall be deemed to have duly and validly attended the General Meeting when satisfying one of the following conditions:
  - (i) Online attendance: Logged into the online General Meeting system, completed OTP authentication and eKYC during the meeting period up to the voting deadline;
  - (ii) Where a shareholder logs in but does not vote by the end of the voting period, such shareholder shall still be deemed to have attended the meeting and to have fully agreed with the procedures, contents of the meeting, voting results, and meeting minutes;
  - (iii) Remote voting: Submitted voting ballots to the Company by mail, email, fax, or direct submission within the timeframe specified in the meeting invitation. At the time of verifying attendance, such ballots shall be opened to determine participation;
  - (iv) Electronic voting: Cast votes via the online General Meeting system.
- b) The online General Meeting of Shareholders shall be conducted when shareholders attending represent at least fifty percent (50%) of the total voting rights of the Company.
- c) The shareholder eligibility verification committee shall determine the attendance ratio as the basis for conducting the General Meeting and for determining voting ratios based on the total number of attending shareholders in accordance with this Article.
- d) The system for organizing the online General Meeting and electronic voting must satisfy the following conditions:

- (i) The system connection at the principal venue must be continuous and stable, ensuring uninterrupted participation of shareholders. In case of disruption at the principal venue, the organizing committee must summarize the interrupted proceedings;
- (ii) The principal venue must ensure adequate conditions regarding sound, lighting, network connection, power supply, electronic devices, and other equipment appropriate for the nature of the online meeting;
- (iii) Information security must be ensured, and access credentials to the system must be kept confidential;
- (iv) Electronic data of the online General Meeting must be stored and capable of being retrieved from the system.

#### **6.5. Order and procedures for conducting the online General Meeting of Shareholders**

- a) The convening of the meeting, preparation of the list of shareholders, and dispatch of the meeting invitation and accompanying documents shall be carried out in accordance with the Charter, the Internal Regulations on Corporate Governance, and applicable laws.
- b) The procedures for organizing the online General Meeting and electronic voting shall comply with this Regulation. Where necessary, the Board of Directors may issue additional guidelines to accommodate technological developments and ensure information security, provided that such guidelines are not inconsistent with the principles set out in this Regulation.
- c) In the event of technical issues affecting continuous participation in the online General Meeting or electronic voting, shareholders shall contact the Company in accordance with the instructions stated in the meeting invitation or announced by the Organizing Committee during the meeting for support.
- d) The Chairperson shall preside over the General Meeting of Shareholders, present or designate another person to present the matters on the meeting agenda. Subject to the Chairperson's decision, the order of presentation of proposals may be adjusted to suit the actual progress of the meeting.
- e) The Company shall arrange adequate broadcasting and transmission equipment to deliver the meeting contents to shareholders via the online General Meeting system. In the event of system interruption, the Chairperson shall summarize the disrupted content for shareholders' awareness. The Company shall also arrange backup systems to ensure shareholders can continuously follow the meeting.
- f) Shareholders attending the meeting online shall access the online General Meeting system using their account credentials. The meeting interface will be displayed on the shareholder's device, through which the shareholder may follow the proceedings.
- g) Shareholders may only access the online meeting interface from the time the system is opened for login as notified by the Company or at another time as decided by the Chairperson.
- h) Shareholders may review the meeting materials made available on the online General Meeting system or disclosed on the Company's website in accordance with regulations.

#### **6.6. Discussion at the General Meeting**

- a) Discussions shall be conducted within the prescribed timeframe and limited to matters included in the approved meeting agenda. The content of discussions must not violate

the law, involve personal matters, or fall outside the authority of the General Meeting of Shareholders.

- b) C Shareholders wishing to express opinions, engage in discussions, or raise questions shall do so via the online General Meeting system during their participation. The Secretary of the meeting shall compile and organize shareholders' questions and submit them to the Chairperson.

#### 6.7. **Voting method at the online General Meeting of Shareholders**

Shareholders/Proxies shall vote by electronic ballot via the online General Meeting system by selecting the "Voting" function and casting votes on matters in accordance with Clause 4.9 Article 4 of this Regulation. Electronic voting may be conducted immediately after the shareholder/proxy has successfully registered for and logged into the online meeting, or at the time each voting item arises during the course of the meeting. Shareholders/Proxies may amend their electronic votes at any time until the Organizing Committee announces the closure of the voting period.

#### 6.8. **Determination of voting results**

- a) Principles for determining voting results

- (i) The deadline for voting on each agenda item shall be determined in accordance with the meeting agenda and the actual progress of the General Meeting.

The Chairperson has the authority to close electronic voting on the online General Meeting system once attending shareholders have completed voting or at such other time as deemed appropriate.

Each voting event, whether ongoing or closed, shall be notified on the online General Meeting system for shareholders' awareness and participation.

- (ii) In the event that a shareholder fails to complete electronic voting due to system disconnection or any other reason, the voting results shall still be recorded for the items already voted on. Items not voted on shall be deemed as the shareholder having no opinion on such matters. The shareholder may contact the Company for assistance in submitting supplementary votes.

- b) Matters subject to voting at the meeting

- (i) Approval of the composition of the Vote Counting Committee;
- (ii) Approval of the meeting agenda;
- (iii) Approval of the Rules of the General Meeting of Shareholders;
- (iv) Approval of the meeting minutes and resolutions;
- (v) Approval of reports and proposals included in the meeting agenda;
- (vi) Other matters arising within the authority of the General Meeting of Shareholders as proposed by shareholders and/or decided by the Board of Directors/Chairperson (if any).

#### 6.9. **Minutes and Resolutions of the General Meeting of Shareholders**

- a) The minutes and resolutions of the General Meeting of Shareholders must be read and approved prior to the closing of the meeting.
- b) The minutes and resolutions of the General Meeting of Shareholders shall be disclosed and published on the Company's website in accordance with applicable regulations.

- c) Resolutions of the General Meeting of Shareholders shall be adopted in accordance with the Charter of the Company.

### **CHAPTER III: BOARD OF DIRECTORS**

#### **Article 7. Roles, rights and obligations of the Board of Directors; responsibilities of members of the Board of Directors (including the right to access information).**

##### **7.1. Nomination, self-nomination, election, dismissal and removal of members of the Board of Directors**

###### **a) Term, structure and number of members of the Board of Directors**

The Board of Directors shall consist of six (6) members. The term of the Board of Directors shall be five (5) years. The term of a member of the Board of Directors shall not exceed five (5) years; members of the Board of Directors may be re-elected for an unlimited number of terms. There shall be at least two (2) Independent Members of the Board of Directors. Members of the Board of Directors may be non-Vietnamese nationals and/or non-residents of Vietnam.

###### **b) Criteria and conditions for members of the Board of Directors:**

- (i) Members of the Board of Directors must satisfy the following criteria and condition:
- + Not falling under the cases specified in Clause 2 Article 17 of the Law on Enterprises;
  - + Possessing professional qualifications and experience in business administration or in the Company's lines of business and not necessarily being shareholders of the Company, unless otherwise provided in the Charter;
  - + A member of the Board of Directors may concurrently serve as a member of the board of directors or members' council of no more than five (5) other companies;
  - + Not being a family member of the General Director or other managers of the Company; or of managers or persons competent to appoint managers of the parent company;
  - + Other criteria and conditions as prescribed in the Charter.
- (ii) An Independent Member of the Board of Directors, as prescribed in Point b Clause 1 Article 137 of the Law on Enterprises, must satisfy the following criteria and conditions:
- + Not being a person currently employed by the Company, its parent company or its subsidiary; and not having been employed by the Company, its parent company or its subsidiary for at least three (3) consecutive years prior thereto;
  - + Not receiving salary or remuneration from the Company, except for allowances to which members of the Board of Directors are entitled in accordance with regulations;
  - + Not being a person whose spouse, biological parents, adoptive parents, biological children, adopted children, siblings are major shareholders of the Company, or managers of the Company or its subsidiaries;
  - + Not directly or indirectly owning at least one percent (1%) of the total voting shares of the Company;

- + Not having served as a member of the Board of Directors or the Audit Committee of the Company for at least five (5) consecutive years immediately prior thereto, except where such person has been appointed for two (2) consecutive terms;
- + Other criteria and conditions as prescribed in the Charter.

**c) Nomination and self-nomination of members of the Board of Directors**

- (i) Shareholders or a group of shareholders holding ten percent (10%) or more of the total voting shares may aggregate their voting rights to nominate candidates to the Board of Directors. Shareholders or a group of shareholders holding from ten percent (10%) to less than twenty percent (20%) of the total voting shares of the Company for a continuous period of at least six (6) months shall be entitled to nominate one (1) candidate; from twenty percent (20%) to less than thirty percent (30%) may nominate two (2) candidates; from thirty percent (30%) to less than fifty percent (50%) may nominate three (3) candidates; from fifty percent (50%) to less than sixty-five percent (65%) may nominate four (4) candidates; and from sixty-five percent (65%) or more may nominate up to six (6) candidates.
- (ii) In the event that the number of candidates nominated and self-nominated is insufficient, the incumbent Board of Directors may nominate additional candidates or organize nominations in accordance with the mechanism prescribed in the Company's Internal Regulations on Corporate Governance. Any additional candidates introduced by the incumbent Board of Directors must be clearly disclosed prior to the General Meeting of Shareholders voting to elect members of the Board of Directors in accordance with applicable laws.

**d) Method of election, dismissal and removal of members of the Board of Directors**

- (i) The election of members of the Board of Directors shall be conducted by cumulative voting, whereby each shareholder shall have a total number of votes corresponding to the number of shares held multiplied by the number of members to be elected to the Board of Directors, and may allocate all or part of such votes to one or more candidates. Candidates receiving the highest number of votes shall be elected in descending order until the required number of members is reached as stipulated in the Charter. In the event that two (2) or more candidates receive an equal number of votes for the final position, a re-election shall be conducted among such candidates or selection shall be made in accordance with the election regulations or the Charter.
- (ii) The election, dismissal and removal of members of the Board of Directors shall be decided by the General Meeting of Shareholders on a voting basis.

**e) Disclosure regarding the election, dismissal and removal of members of the Board of Directors**

- (i) Where candidates for the Board of Directors have been identified, the Company must disclose information relating to such candidates at least ten (10) days prior to the opening date of the General Meeting of Shareholders on the Company's website, so that shareholders may review the candidates before voting. Candidates for the Board of Directors must provide a written undertaking on the truthfulness and accuracy of the disclosed personal information and commit to performing their duties honestly, prudently, and in the best interests of the Company if elected as members of the Board of Directors. Information relating to candidates for the Board of Directors to be disclosed shall include:

- + Full name, date of birth;
  - + Professional qualifications;
  - + Employment history;
  - + Other managerial positions (including positions on the boards of other companies);
  - + Related interests with the Company and its related parties;
  - + Other information as prescribed in the Charter;
  - + For public companies, disclosure of companies in which the candidate holds positions as a member of the Board of Directors, other managerial positions, and related interests of the candidate (if any).
- (ii) The disclosure of results of the election, dismissal and removal of members of the Board of Directors shall be conducted in accordance with regulations on information disclosure.

**f) Election, dismissal and removal of the Chairperson of the Board of Directors**

- (i) The Board of Directors shall elect one of its members as the Chairperson of the Board of Directors. Where deemed necessary, upon the proposal of the Chairperson, the Board of Directors may elect one (1) or more Vice Chairpersons from among its members. Unless otherwise decided by the General Meeting of Shareholders, the Chairperson of the Board of Directors shall not concurrently hold the position of General Director of the Company.
- (ii) In the event that both the Chairperson and Vice Chairperson(s) of the Board of Directors resign, are dismissed, or removed, the Board of Directors must elect a replacement within ten (10) days.
- (iii) In the event that the Chairperson of the Board of Directors submits a resignation or is dismissed or removed, the Board of Directors must elect a replacement within ten (10) days from the date of receipt of the resignation or the effective date of such dismissal or removal.

**7.2. Remuneration and other benefits of members of the Board of Directors.**

- a) The Company shall be entitled to pay remuneration and bonuses to members of the Board of Directors based on business results and performance efficiency.
- b) Members of the Board of Directors shall be entitled to remuneration and bonuses. Remuneration shall be calculated based on the number of working days required to fulfill the duties of each member and the daily remuneration rate. The Board of Directors shall determine the remuneration for each member on the basis of consensus. The total remuneration and bonuses of the Board of Directors shall be decided by the General Meeting of Shareholders at the annual meeting.
- c) Remuneration of each member of the Board of Directors shall be recorded as an operating expense of the Company in accordance with the laws on corporate income tax, separately presented in the annual financial statements of the Company, and reported to the General Meeting of Shareholders at the annual meeting.
- d) Members of the Board of Directors shall be entitled to reimbursement of all travel, accommodation and other reasonable expenses incurred in the performance of their duties, including expenses arising from attendance at meetings of the General Meeting of Shareholders, the Board of Directors, or its committees.

- e) Members of the Board of Directors may be covered by liability insurance purchased by the Company, subject to approval by the General Meeting of Shareholders. Such insurance shall not cover liabilities arising from violations of law or the Charter of the Company.

### 7.3. **Procedures for convening and conducting meetings of the Board of Directors**

- a) The Board of Directors shall meet at least once every quarter and may hold extraordinary meetings when necessary.

- b) Cases requiring convening of extraordinary meetings of the Board of Directors

Extraordinary meetings shall be convened by the Chairperson of the Board of Directors when deemed necessary in the interests of the Company. In addition, the Chairperson must convene a meeting of the Board of Directors without undue delay, unless there is a legitimate reason, upon receipt of a written request stating the purpose of the meeting and matters to be discussed from any of the following:

- The General Director or at least five (5) other executives;
- One Independent Member of the Board of Directors;
- At least two (2) members of the Board of Directors.

- c) **Notice of meeting of the Board of Directors**

The Chairperson of the Board of Directors or the convening person must send the notice of meeting at least three (3) working days prior to the meeting date. The notice must specify the time and venue of the meeting, the agenda, and the matters to be discussed and decided. The notice must be accompanied by relevant meeting materials and voting ballots for members.

The notice of meeting may be sent by invitation letter, telephone, fax, electronic means, or other methods as prescribed in the Company's Charter, provided that it is delivered to the registered contact address of each member of the Board of Directors.

- d) **Right of Audit Committee members to attend meetings of the Board of Directors**

(i) The Chairperson of the Board of Directors or the convening person shall send the meeting notice and accompanying documents to members of the Audit Committee in the same manner as for members of the Board of Directors.

(ii) Members of the Audit Committee shall have the right to attend meetings of the Board of Directors, participate in discussions, but shall not have voting rights.

- e) **Conditions for holding a meeting of the Board of Directors**

A meeting of the Board of Directors shall be conducted when at least three-quarters (3/4) of the total number of members attend. In case the meeting convened in accordance with this Clause does not meet the required quorum, a second meeting shall be convened within seven (7) days from the intended date of the first meeting. In such case, the meeting shall be conducted if more than one-half (1/2) of the members of the Board of Directors attend.

- f) **Voting methods**

(i) A member of the Board of Directors shall be deemed to attend and vote at a meeting in the following cases:

- + Attending and voting in person at the meeting;

- + Authorizing another person to attend and vote in accordance with Clause 11 of this Article;
  - + Attending and voting via online meeting, electronic voting, or other electronic means;
  - + Sending voting ballots to the meeting via mail, fax, or email;
  - + Sending voting ballots by other means as prescribed in the Company's Charter.
- (ii) In case of sending voting ballots by mail, such ballots must be placed in sealed envelopes and delivered to the Chairperson of the Board of Directors no later than one (1) hour prior to the opening of the meeting. The ballots shall only be opened in the presence of all attendees.

**g) Adoption of resolutions of the Board of Directors**

- (i) Resolutions and decisions of the Board of Directors shall be adopted if approved by a majority of attending members. In the event of a tie, the final decision shall follow the opinion of the Chairperson of the Board of Directors.
- (ii) Resolutions adopted by written consultation shall be approved based on the majority consent of members of the Board of Directors having voting rights. Such resolutions shall have the same validity and effect as those adopted at a meeting.

**h) Authorization for attendance at meetings of the Board of Directors**

Members must attend all meetings of the Board of Directors. A member may authorize another person to attend and vote on their behalf if approved by a majority of the members of the Board of Directors.

**i) Minutes of meetings of the Board of Directors**

Meetings of the Board of Directors must be recorded in minutes and may also be audio-recorded or stored in other electronic forms. The minutes shall be prepared in Vietnamese and may additionally be prepared in a foreign language, and must include the following principal contents:

- Name, head office address, and enterprise registration number of the Company;
- Time and venue of the meeting;
- Purpose, agenda, and contents of the meeting;
- Full names of members attending the meeting or their proxies and the method of attendance; full names of members absent and reasons for absence;
- Matters discussed and voted on at the meeting;
- Summary of opinions expressed by each attending member in chronological order of the meeting;
- Voting results, clearly indicating members voting in favor, against, and abstaining;
- Matters approved and the corresponding voting ratios;
- Full name and signatures of the Chairperson and the minute-taker.

**j) Case where the Chairperson and/or the minute-taker refuses to sign the minutes of the Board of Directors' meeting**

In the event that the Chairperson and/or the minute-taker refuses to sign the minutes, such minutes shall remain valid if they are signed by all other attending members of the

Board of Directors and contain all required contents as prescribed in Clause (i) of this Article. The minutes must clearly state the refusal of the Chairperson and/or the minute-taker to sign. Persons signing the minutes shall be jointly responsible for the accuracy and truthfulness of the contents of the minutes. The Chairperson and the minute-taker shall bear personal liability for any damages caused to the Company due to their refusal to sign the minutes in accordance with applicable laws and the Company's Charter.

**k) Notification of resolutions and decisions of the Board of Directors.**

- (i) Based on the matters and decisions approved at the Board of Directors' meeting, the Chairperson shall, on behalf of the Board of Directors, sign and issue the resolutions of the Board of Directors.
- (ii) Such resolutions shall be communicated to all members of the Board of Directors.
- (iii) Resolutions falling within the scope of mandatory disclosure shall be disclosed in accordance with applicable laws.

**7.4. Committees under the Board of Directors**

- a) The Board of Directors may establish committees under its authority to oversee areas such as development strategy, human resources, remuneration, internal audit, and risk management. The number of members of each committee shall be decided by the Board of Directors, with a minimum of three (3) members, including members of the Board of Directors and external members. Independent members and/or non-executive members of the Board of Directors should constitute the majority of each committee, and one of them shall be appointed as the committee chair in accordance with a decision of the Board of Directors. The operation of the committees must comply with the regulations of the Board of Directors. Resolutions of a committee shall be valid when approved by a majority of attending members at the committee meeting.
- b) The implementation of decisions of the Board of Directors or its committees must comply with applicable laws, the Company's Charter, and the Internal Regulations on Corporate Governance.

**7.5. Appointment, dismissal and removal of the Company Secretary (Person in charge of corporate governance)**

- a) The Board of Directors shall appoint at least one (01) person as the Person in charge of corporate governance to support effective corporate governance. The term of the Person in charge of corporate governance shall be determined by the Board of Directors. The Board of Directors may dismiss the Person in charge of corporate governance at any time, provided that such dismissal does not contravene applicable labor laws.
- b) The Board of Directors may also appoint one or more assistants to the Person in charge of corporate governance. The roles and duties of the Person in charge of corporate governance shall include:
  - (i) Advising the Board of Directors on the organization of General Meetings of Shareholders in accordance with regulations and on matters relating to the relationship between the Company and its shareholders;
  - (ii) Preparing meetings of the Board of Directors and the General Meeting of Shareholders as requested by the Board of Directors;
  - (iii) Advising on procedures for meetings;
  - (iv) Attending meetings;

- (v) Advising on procedures for drafting resolutions of the Board of Directors in compliance with applicable laws;
  - (vi) Providing financial information, copies of minutes of Board of Directors' meetings, and other information to members of the Board of Directors;
  - (vii) Monitoring and reporting to the Board of Directors on the Company's information disclosure activities;
  - (viii) Maintaining confidentiality of information in accordance with applicable laws and the Company's Charter;
  - (ix) Other rights and obligations as prescribed by law and the Company's Charter.
- c) The Company Secretary shall be responsible for maintaining confidentiality of information in accordance with applicable laws and this Charter.
  - d) The Person in charge of corporate governance must not concurrently work for an approved auditing firm that is auditing the Company's financial statements.

## **Article 8. Audit Committee**

### **8.1. Roles, rights and obligations of the Audit Committee; responsibilities of its members.**

- a) Supervising the integrity of the Company's financial statements and official disclosures relating to its financial performance;
- b) Reviewing the internal control system and risk management framework;
- c) Reviewing related-party transactions falling under the approval authority of the Board of Directors or the General Meeting of Shareholders and providing recommendations on transactions requiring such approvals;
- d) Supervising the internal audit function of the Company;
- e) Recommending the independent auditing firm, its remuneration, and related terms in the audit engagement contract for the Board of Directors' approval prior to submission to the annual General Meeting of Shareholders;
- f) Monitoring and evaluating the independence and objectivity of the auditing firm and the effectiveness of the audit process, particularly where the Company uses non-audit services from the same auditor;
- g) Supervising compliance with applicable laws, requirements of regulatory authorities, and internal regulations of the Company;
- h) Having the right to access documents relating to the Company's operations and to engage with members of the Board of Directors, the General Director, the Chief Accountant, and other managers to obtain information for the Audit Committee's activities;
- i) Having the right to request representatives of the approved auditing firm to attend and respond to matters relating to audited financial statements at Audit Committee meetings;
- j) Engaging external legal, accounting, or other advisory services when necessary;
- k) Developing and submitting to the Board of Directors policies on risk identification and management, and proposing solutions to address risks arising in the Company's operations;
- l) Preparing written reports to the Board of Directors upon detecting that members of the Board of Directors, the General Director, or other managers fail to fully perform their duties as prescribed by the Law on Enterprises and the Company's Charter;

- m) Developing the Audit Committee's operating regulations and submitting them to the Board of Directors for approval;
- n) Other rights and obligations as prescribed in the Company's Charter

**8.2. Term, number, composition and structure of the Audit Committee (applicable to public companies operating under the model prescribed in Point a Clause 1 Article 137 of the Law on Enterprises:**

- a) Term, number, composition and structure of the Audit Committee

The Audit Committee shall have at least two (2) members. The Chairperson of the Audit Committee must be an Independent Member of the Board of Directors. The number of members of the Audit Committee shall be determined by the Board of Directors, with a minimum of two (2) members, including members of the Board of Directors and external members.

- b) Criteria and conditions of members of the Audit Committee

Members of the Audit Committee must possess knowledge of accounting and auditing, have a general understanding of the law and the Company's operations, and must not fall under the following cases:

- Working in the accounting or finance department of the Company;
  - Being a member or employee of an approved auditing firm that has audited the Company's financial statements within the preceding three (3) consecutive years.
- c) The Chairperson of the Audit Committee must hold at least a bachelor's degree in one of the following fields: economics, finance, accounting, auditing, law, or business administration.
  - d) The appointment of the Chairperson and other members of the Audit Committee must be approved by the Board of Directors at a meeting of the Board of Directors.
  - e) Remuneration and operating expenses of the Audit Committee and its members shall be decided by the General Meeting of Shareholders, reported at the annual General Meeting of Shareholders, and disclosed in the Company's Annual Report.
  - f) The Audit Committee shall meet at least twice per year. Meeting minutes must be prepared in detail and clearly, and must be properly maintained. The minute-taker and all attending members of the Audit Committee must sign the meeting minutes.

**Article 9. General Director**

**9.1. Roles, responsibilities, rights and obligations of the General Director**

- a) Implement resolutions of the Board of Directors and the General Meeting of Shareholders, as well as the Company's business plans and investment plans approved by the Board of Directors and the General Meeting of Shareholders;
- b) Decide on all matters not requiring resolutions of the Board of Directors, including representing the Company in executing contracts to which the Company is a party, and organizing and managing the Company's day-to-day business operations in accordance with best management practices;
- c) Propose the number and types of managers to be employed by the Company for the Board of Directors to appoint, dismiss, or remove; and propose to the Board of Directors the salary, remuneration, and other benefits of such managers;

- d) Consult with the Board of Directors to determine the number of employees, their salaries, allowances, benefits, appointments, dismissals, and other terms relating to their labor contracts;
- e) By 31 October each year, or such other deadline as determined by the Board of Directors, submit to the Board of Directors for approval a detailed business plan for the following financial year, based on the approved budget requirements and the five-year financial plan;
- f) Propose measures to improve the Company's operations and management; and
- g) Perform all other duties in accordance with this Charter, the Company's internal regulations, resolutions of the Board of Directors, and applicable laws.

## 9.2. **Appointment, dismissal, execution and termination of the employment contract of the General Director**

### a) **Term, criteria and conditions of the General Director**

- (i) The term of the General Director shall not exceed five (5) years and may be renewed for an unlimited number of terms. The appointment may be terminated in accordance with the provisions of the employment contract. The General Director must not fall under cases prohibited by law from holding such position.
- (ii) Criteria and conditions:
  - + Holding at least a university degree;
  - + Possessing professional qualifications relevant to the Company's business lines, with leadership capability and the ability to effectively perform assigned duties;
  - + Having full legal capacity and not being subject to any prohibition from enterprise management;
  - + Not being a related person of managers of the enterprise, Supervisors of the parent company, representatives of state capital, or representatives of enterprise capital in the Company and its parent company as prescribed in Point d Clause 46 Article 4 of the Law on Securities.

### b) **Appointment and execution of employment contract with the General Director**

The Board of Directors shall appoint a member of the Board of Directors or another person as the General Director. The Board of Directors shall enter into an employment contract specifying salary, remuneration, allowances, benefits, and other terms of employment. Information regarding the salary, remuneration, allowances, and benefits of the General Director must be reported at the annual General Meeting of Shareholders and separately disclosed in the Company's financial statements and Annual Report.

### c) **Dismissal and termination of employment contract with the General Director**

The Board of Directors may dismiss or remove the General Director upon approval by a majority of its voting members and appoint a new General Director as replacement.

### d) **Salary and other benefits of the General Director**

The remuneration, salary, benefits, and other terms under the employment contract of the General Director shall be determined by the Board of Directors.

## **Article 10. Coordination of activities**

### 10.1. **Coordination among the Board of Directors, the Audit Committee, and the General Director, including the following main contents:**

- a) **Procedures and order for convening meetings, issuing meeting notices, recording minutes, and notifying meeting results among the Board of Directors, the Audit Committee, and the General Director**
- (i) Where the General Director is a member of the Board of Directors, the procedures and order for convening meetings shall be as prescribed for Board of Directors' meetings.
  - (ii) The agenda for meetings between the Board of Directors and the General Director shall be incorporated into the agenda of Board of Directors' meetings.
- b) **Notification of resolutions and decisions of the Board of Directors to the Audit Committee**
- (i) The agenda and contents of meetings of the Board of Directors must be sent to members of the Audit Committee (if invited to attend) at the same time as they are sent to members of the Board of Directors;
  - (ii) Resolutions of the Board of Directors shall be sent to the Audit Committee (simultaneously with the General Director) within seven (7) days from the date of issuance;
  - (iii) With respect to proposals of the Audit Committee regarding the number of its members, the Board of Directors must provide a written response within seven (7) days;
  - (iv) With respect to proposals on the selection of an independent auditor, the Board of Directors must provide a written response within seven (7) days.
- c) **Notification of resolutions and decisions of the Board of Directors to the General Director**
- (i) For the organization of the annual General Meeting of Shareholders, the Board of Directors must notify the General Director regarding coordination and use of resources at least forty-five (45) days in advance.
  - (ii) Where the Board of Directors delegates authority to managers as provided in the Charter: (1) Such delegation must be reflected in a resolution or written authorization signed by a majority of members of the Board of Directors; (2) The original document must be delivered to the General Director and notified to the Company Secretary; and (3) Other legal requirements on authorization must be complied with.
  - (iii) For matters requiring approval of the Board of Directors upon proposal by the General Director as prescribed in the Charter, the Board of Directors must respond within seven (7) days or such other timeframe as agreed by the parties.
- d) **Cases where the General Director and the Audit Committee request the convening of a meeting of the Board of Directors and matters requiring consultation with the Board of Directors**
- (i) Conflicts of rights and obligations between the Board of Directors and the General Director
  - (ii) Matters exceeding the scope of authority delegated by the Board of Directors to the General Director
  - (iii) Material issues arising during the implementation of resolutions of the Board of Directors.

**e) Reports of the General Director to the Board of Directors on the performance of assigned rights and duties**

- (i) The General Director may decide on measures beyond his/her authority in emergency situations such as natural disasters, enemy attacks, fires, unexpected incidents, or matters falling under the Company's crisis management policy; however, he/she must report such decisions in writing to the Board of Directors as soon as possible and shall be accountable to the Board of Directors and the nearest General Meeting of Shareholders for such decisions;
- (ii) The General Director has the right to refuse to implement and to reserve his/her opinion regarding decisions of the Board of Directors if he/she considers that such decisions are contrary to law or detrimental to the interests of shareholders. In such case, the General Director must immediately submit a written explanation to the Board of Directors and the Audit Committee;
- (iii) Prior to performing duties requiring approval of the Board of Directors as prescribed in the Charter, the General Director shall submit proposals to the Board of Directors at least seven (7) days in advance (and is encouraged to simultaneously submit them to the Audit Committee);
- (iv) For other matters as prescribed in the Charter, the General Director must submit them to the Board of Directors as early as possible but not less than seven (7) days prior to the date such matters must be decided;
- (v) With respect to providing opinions on the salary and other benefits of managers, the General Director shall submit such proposals at least seven (7) days in advance.

**f) Review of the implementation of resolutions and other delegated matters of the Board of Directors to the General Director**

The review of the implementation of resolutions and other delegated matters of the Board of Directors to the General Director shall be regularly included in the agenda of meetings of the Board of Directors.

**g) Matters to be reported and information to be provided by the General Director; methods of notification to the Board of Directors and the Audit Committee**

- (i) Members of the Board of Directors may request the provision of information and documents on the Company's financial condition, business operations, and those of its subsidiaries/units in accordance with applicable laws.
- (ii) Heads of committees under the Board of Directors may request, in writing or via email, that the General Director provide information on matters approved by such committees. In such cases, the General Director must provide a written report.

**h) Coordination in supervision, management and oversight among members of the Board of Directors, members of the Audit Committee, and the General Director based on their respective duties.**

Between members of the Board of Directors and the General Director:

- (i) Members of the Board of Directors shall coordinate in supervising, managing, and overseeing the General Director in accordance with the operating regulations of the Board of Directors;
- (ii) The Board of Directors shall not establish a separate operational apparatus. Where necessary, it may use the Company's personnel and facilities to serve its activities,

subject to prior written notice to the General Director at least forty-eight (48) hours in advance;

- (iii) In urgent cases and for purposes related to their duties, members of the Board of Directors may request the General Director or other managers to provide information on the Company's operations, subject to approval by the Chairperson of the Board of Directors. Such requests must be made in writing and sent at least twenty-four (24) hours in advance;
- (iv) The Board of Directors must respond within fifteen (15) days to proposals relating to the Charter, corporate governance regulations, organizational structure, and the number of managers;
- (v) For approvals of related-party transactions or material transactions, the Board of Directors must provide a written response within seven (7) days;
- (vi) For performance evaluation reports of the General Director and management team members, the Board of Directors must circulate draft reports to the relevant parties within a reasonable period;
- (vii) Where meetings of the Board of Directors involve invitations to members of the Audit Committee, management team, or other managerial levels, the Board of Directors must send meeting invitations and relevant materials (if any) at least seven (7) days in advance (through the Company Secretary);
- (viii) Documents submitted for obtaining opinions from the General Director (e.g., remuneration and other benefits of managers, personnel matters) must be sent at least forty-eight (48) hours in advance;
- (ix) For expenditures and expenses incurred by the Board of Directors, a written explanation of their reasonableness must be provided when submitting supporting documents to the Company;
- (x) Between members of the Audit Committee and the General Director: Members of the Audit Committee have the right to request the General Director and other managers to facilitate access to documents and records relating to the Company's business operations at the head office or document storage locations;
- (xi) Based on periodic reports and specific information requests, the Audit Committee may propose that the Board of Directors review decisions of the General Director. In case of signs of legal violations or breaches of the Charter that may cause significant financial or reputational damage to the Company, the Audit Committee may notify the General Director to immediately suspend implementation of such decisions. Within one (1) hour of such notice, the Audit Committee must inform the Board of Directors, and the Chairperson shall issue a decision on suspension;
- (xii) Requests for information and documents relating to management, business operations, business performance reports, and financial statements by the Audit Committee must be submitted to the Company at least forty-eight (48) hours in advance;
- (xiii) Where engaging independent external advisors, the Audit Committee must notify the scope, value, and other key terms of such engagement within forty-eight (48) hours from the time of engagement.

## 10.2. Regulations on annual evaluation, remuneration, and disciplinary measures for members of the Board of Directors, members of the Audit Committee, the General Director, and other executives

### a) Performance evaluation

#### (i) Board of Directors:

- + The Board of Directors shall conduct an annual evaluation of its overall performance, including the performance of its committees and individual members.
- + The evaluation shall be carried out either through a dedicated meeting of the Board of Directors or as part of a regular meeting. Evaluation records shall be maintained by the Company in accordance with confidentiality requirements.
- + Evaluation of individual members of the Board of Directors shall be conducted through:
  - o Self-assessment by each member; and
  - o Peer assessment among members, coordinated with a third party (which may include legal advisors).
- + Based on the results of periodic evaluations of the Board of Directors and its members, training and development programs shall be organized or provided to enhance members' knowledge and skills.
- + Members of the Board of Directors are encouraged to participate in corporate governance training programs at institutions recognized by the State Securities Commission and other reputable organizations.

#### (ii) General Director:

- + The Nomination Committee and Remuneration Committee shall establish performance criteria and evaluation frameworks for the General Director under the delegation of the Board of Directors.
- + The evaluation of the General Director shall be conducted in two stages: self-assessment by the General Director and evaluation by the Board of Directors.

### b) Remuneration and rewards

- (i) The Board of Directors shall assign the Remuneration Committee to develop the reward system. Rewards shall be granted based on the results of performance evaluations under this Regulation.
- (ii) Forms of reward:
  - + Monetary rewards;
  - + Non-monetary rewards..
- (iii) For members of the Board of Directors, remuneration must be approved by the General Meeting of Shareholders.
- (iv) For the General Director, reward funding shall be sourced from the Company's bonus and welfare fund and other lawful sources, or accounted for as pre-tax expenses in accordance with applicable laws. The level of rewards shall be determined based on the actual situation of each year.

### c) Disciplinary measure:

- (i) The Board of Directors shall establish a disciplinary system based on the nature and severity of violations. The highest form of discipline shall be dismissal or removal from office.
- (ii) Members of the Board of Directors and the General Director who fail to perform their duties with honesty, diligence, prudence, and due care shall bear personal liability for any damages caused.
- (iii) Members of the Board of Directors, the General Director, and other executives who, in the course of performing their duties, violate legal regulations or the Company's regulations shall, depending on the severity of the violation, be subject to disciplinary action, administrative sanctions, or criminal liability in accordance with applicable laws. Where damage is caused to the interests of the Company, its shareholders, or other parties, compensation shall be made in accordance with the law.

**Article 11. Effectiveness**

The Internal Regulations on Corporate Governance of Digiworld Corporation comprise eleven (11) Articles and shall take effect from 22 April 2026, replacing the previously adopted Internal Regulations on Corporate Governance.

**ON BEHALF OF THE BOARD OF DIRECTORS  
CHAIRPERSON OF THE BOARD OF DIRECTORS**

*(Signed, full name and sealed)*



**DOAN HONG VIET**



